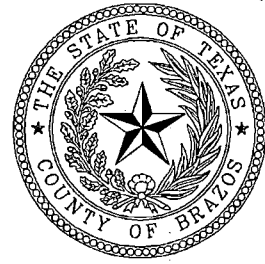


Kristeen Roe, CTA, PCC
Brazos County Tax Assessor/Collector
4151 County Park Ct.
Bryan, TX 77802
979-775-9930
979-775-9938 - Fax



August 2, 2022

Emergency Services District 2
Attn: Dan Wilkerson
P. O. Box 105
Kurten, TX 77862

Dear Mr. Wilkerson:

I have calculated the 2022 No New Revenue, Voter Approval and De Minimis tax rates for Brazos County ESD2 as follows:

No New Revenue rate: \$0.023400/\$100

Voter Approval rate: \$0.0222392/\$100

A small taxing unit is defined as one that (1) proposes a tax rate for the current year that is \$0.50 or less per \$100 of taxable value *and* (2) would impose taxes of \$500,000 or less from the current total taxable value for the unit. Under this law, your jurisdiction may meet the requirements for simplified tax rate notification.

If your proposed rate generates \$500,000 or less, the following procedure would apply to you. Your next meeting should include an agenda item to vote on a proposed tax rate for 2022. Once you have officially determined your proposed tax rate you may continue with the notification and adoption process. If your jurisdiction meets the requirements for simplified tax rate notification and adoption, all that you will be required to do to adopt your rate, is to place a notice in the legal section of the newspaper.

This notice must contain the proposed tax rate, and state the date, time, and place of the meeting at which the governing body will consider adopting the proposed tax rate. As an alternative to the newspaper ad, you may mail a letter containing the same information to each taxpayer in your jurisdiction. The unit must do either notice at least seven (7) days before the date on which the taxing unit will vote to adopt a tax rate. **Additionally, if the unit decides to**

publish the notice in a newspaper, it must also prominently post the notice on the homepage of the taxing unit's website.

Your notice should read as follows:

The (name of taxing unit) will hold a meeting at (time) on (date) at (location) to consider adopting a proposed tax rate for tax year 2022. The proposed tax rate is (rate) per \$100 of value.

*The proposed tax rate would increase total taxes in (name of taxing unit) by (percentage by which the proposed tax rate exceeds the NNR tax rate).

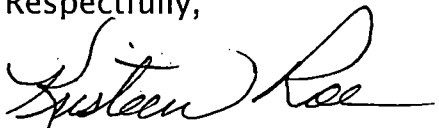
**Include this statement if the proposed tax rate exceeds the unit's no new revenue tax rate.*

I will be happy to assist you in calculating the percentage if your jurisdiction plans to adopt a rate that exceeds the No New Revenue rate. This office can also generate the ad for the newspaper. **Please note: statute requires adoption of your rate before September 30th or the rate is automatically set at the lower of last year's rate or this year's effective rate.**

To enable this office to mail tax statements in a timely manner, we are asking all taxing jurisdictions to work toward setting their tax rate no later than **mid-September**.

Please let me know if I can be of further assistance.

Respectfully,



Kristeen Roe, CTA, PCAC
Tax Assessor/Collector
Brazos County

cc: disctrict2esd@gmail.com